



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[TD 9969]

RIN 1545-BP01

Treatment of Special Enforcement Matters; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; correction.

SUMMARY: This document contains corrections to final regulations (TD 9969) that was published in the **Federal Register** on December 9, 2022. This correction contains final regulations that except certain partnership-related items from the centralized partnership audit regime created by the Bipartisan Budget Act of 2015, and sets forth alternative rules that will apply to the examination of excepted items by the IRS.

DATES: These corrections are effective on January 5, 2023, and are applicable on December 9, 2022.

FOR FURTHER INFORMATION CONTACT: Concerning the final regulations, Jennifer M. Black, at (202)317-6834 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9969) subject to this correction are under section 6241(11) and 6241(7) of the Internal Revenue Code.

Correction of Publication

Accordingly, the final regulations (TD 9969) that are the subject of FR Doc. 2022-26783, published on December 9, 2022, at 87 FR 75473, are corrected to

read as follows:

1. On page 75474, in the second column, the fifteenth line from the top of the first full paragraph, the language “of partner” is removed.

2. On page 75474, in the second column, the nineteenth line from the top of the first full paragraph is corrected to read “additional example of an ineligible partner”.

3. On page 75476, in the first column, the last sentence of the first partial paragraph, the language “adjustment-year” is corrected to read “adjustment year” wherever it appears.

4. On page 75482, in the third column, the twelfth line from the bottom of the first full paragraph, the language “partner level” is corrected to read “partner-level”.

5. On page 75486, in the first column, in the seventh line from the bottom of the second full paragraph, the language “easily” is removed.

6. On page 75486, in the second column, in the third line from the bottom of the second full paragraph, the language “not” is removed.

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